

Appraisal District Operations Survey for the 2015 Tax Year

Introduction

Tax Code Section 5.03(b) authorizes the Comptroller to require an annual report on the administration and operation of appraisal offices. The data required in the *Appraisal District Operations Survey* implements this law. The survey results provide:

- Benchmark data that appraisal districts can use in assessing how they compare to other appraisal districts;
- Details on appraisal district operations useful to the Texas Legislature and other policy makers; and
- Useful information for taxpayers.

The Comptroller's office has launched scores of Internet-based features that provide appraisal districts with tools to better perform their jobs. The use of technology to facilitate our work is a centerpiece to making government work as efficiently as possible. The *Appraisal District Operations Survey* is designed to accomplish this purpose.

Helpful notes for filling out the electronic survey:

- Please provide data for tax year 2015 only unless data for another year is specifically requested.
- Please enter data in the format requested.
- Enter all requests for numeric data as a number; do not spell it out. For example, enter "2" not "two."
- Do not provide answers that cannot be quantified. For example do not respond with answers such as, "all," "a lot," or "on average," etc.
- Enter all requests for dollar amounts in whole dollars, without entering "\$" signs, commas or other symbols.
- If you are asked for a per diem rate, enter the rate for a daily amount; if you are asked for monthly, enter a monthly amount (not annually or another timeframe, etc).
- If you are asked for a percentage, only enter a number (not a word) and do not add a "%" symbol.
- Enter dates in the following format: MM/DD/YYYY.

After you complete the online survey, you can click on the "Done" button at the end of the survey to submit it to the Comptroller's office. You can print each page of the survey using your browser's print function. **Be sure to print a copy of each page of the completed survey for your records before submitting.** You may only print by page and cannot print the entire survey at once.

If you have questions about the survey, need assistance responding to a question or discover an error after you submit the survey, please contact the Property Tax Assistance Division at 1-800-252-9121, ext. 3-7685 or leslie.ward@cpa.texas.gov.

Appraisal District Operations Survey for the 2015 Tax Year

Respondent Information

Individual to contact if questions arise about your responses:

Respondent's Name:

Appraisal District Name:

Address:

City:

Zip Code:

County:

Telephone:

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1. Appraisal District Board of Directors

1.1. How many directors served on the board in 2015? Do not include a non-voting county tax assessor-collector in this number. Please enter as a number, not as a word.

1.2. How many of the directors who are voting members were elected public officials, excluding the county tax assessor-collector, in 2015? Please enter as a number, not as a word.

1.3. Was the county tax assessor-collector appointed to the board as a voting member?

☐ Yes

☐ No

1.4. How often did the board meet in 2015?

☐ Monthly

☐ Quarterly

☐ Other (please specify)

1.5. Did the board of directors employ general counsel pursuant to Tax Code Section 6.05(j) in 2015?

☐ Yes

☐ No

1.6. Did the chief appraiser employ in-house legal counsel separate from the general counsel employed by the board of directors in 2015?

☐ Yes

☐ No

1.7. Did the appraisal district have a retainer agreement for legal services in 2015?

☐ Yes

☐ No

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2. Budget Information

2.1. What was the total 2015 budget for appraisal district and appraisal review board (ARB) operations? Do not include any amount for collecting taxes, if the appraisal district engages in those activities.

*** 2.1.1. If the appraisal district collected taxes, what was the budget for collection operations in 2015? If the appraisal district did not collect taxes, enter "0." Do not leave blank.**

2.2. Did the taxing units veto or disapprove the appraisal district budget or a budget amendment at any time in 2015?

☐ Yes

☐ No

2.3. What was the total amount of property taxes levied by all taxing units within the boundaries of the appraisal district in 2015?

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3. Chief Appraiser

3.1. What was the chief appraiser's annual base salary (excluding bonuses and other compensation and benefits, such as health insurance, retirement, vacation, sick leave and others) in 2015? This amount should only represent compensation for appraisal services, not collection services.

3.2. Did your chief appraiser receive additional pay to collect taxes in 2015?

☐ Yes

☐ No

*** 3.2.1. How much pay did the chief appraiser receive to collect taxes? If the appraisal district did not collect taxes, enter "0." Do not leave blank.**

3.3. Did the chief appraiser receive a car allowance in 2015?

If yes, go to next; if no, go to 3.4.

☐ Yes

☐ No

3.3.1. If paid a monthly allowance, how much did the chief appraiser receive in car allowance monthly?

3.4. Did the chief appraiser's compensation package include retirement benefits in 2015?

☐ Yes

☐ No

3.5. Did the chief appraiser's compensation package include medical insurance benefits in 2015?

☐ Yes

☐ No

3.6. Was the chief appraiser employed by contract in 2015?

If yes, go to next; if no, go to 3.7.

☐ Yes

☐ No

3.6.1. If yes, for how many years is the term of the contract? (If the contract term is for a continuing period, enter N/A.)

3.7. For how many years has the chief appraiser served in his or her current position in the current appraisal district? Please enter as a number, not as a word.

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4. Appraisal District Staff

Instructions for responding to the questions below:

- Enter "0" if the question is not applicable
- Enter "0" if no full time equivalent (FTE) positions were assigned
- Enter the proportionate time in decimals for part-time positions (e.g., half-time is "0.5")
- Enter the proportionate time in decimals for part time duties of an FTE (e.g., half-time is "0.5")

Example: Job duty A is 25 percent of an FTE's tasks. Job duty B is 50 percent of an FTE's tasks. Job duty C is 25 percent of an FTE's tasks. Enter "0.25" for both job duties A and C. Enter "0.50" for job duty B.

4.1. How many FTE positions were included in the 2015 appraisal district budget for appraisal district personnel including clerical support for the ARB (not persons engaged in collecting taxes)?

4.2. If the appraisal district collected taxes in 2015, how many FTEs were assigned to the collections function? Do not include FTEs identified in 4.1.

4.3. Not including the chief appraiser, how many FTEs in 2015 were certified Registered Professional Appraisers (RPA)? Certified RPA means that a registrant has taken and passed the Level IV examination. Please enter as a number, not as a word.

4.3.1 How many FTEs in 2015 were registered with the Texas Department of Licensing and Regulation and working toward obtaining an RPA?

4.4. Using the instructions at the beginning of this section, state the total number of FTEs assigned to the appraisal of all property categories for which the appraisal district appraised property in 2015. (This total should match the combined total of FTEs for 4.4.1 through 4.4.8.)

Using the instructions at the beginning of this section, state the total number of FTEs assigned to each of the categories listed in 4.4.1 through 4.4.14.

4.4.1. Appraisal of residential property

4.4.2. Appraisal of multi-family property

4.4.3. Appraisal of commercial real property

4.4.4. Appraisal of industrial real property

4.4.5. Appraisal of land

4.4.6. Appraisal of personal property (business personal and special inventory)

4.4.7. Appraisal of open-space land, timberland and other special use property

4.4.8. Appraisal of other categories or types of property

4.4.9. Administration of exemptions

4.4.10. Assistance to the ARB

4.4.11. Mapping

4.4.12. Information technology

4.4.13. Customer service and taxpayer assistance

4.4.14. Administrative (includes clerical, bookkeeping, executive administration and other personnel not identified above)

Please state the range of salaries for certified RPAs (see 4.3 above for definition and exclude the chief appraiser and deputy chief appraiser) in 2015. If you had only one salary level, please enter it as both lowest and highest. Use whole numbers.

4.5. Lowest

4.5.1. Median

4.5.2. Highest

4.6. Which retirement benefits were offered to appraisal district staff in 2015 (check all that apply)?

- ☐ Defined Benefit Pension Plan (TCDRS or others)
- ☐ Annuity
- ☐ Individual Retirement Account
- ☐ Retirement Health Care Coverage
- ☐ None
- ☐ Other (please specify)

4.7. Did the appraisal district offer group medical health benefits to staff in 2015?

If yes, go to 5.1; if no, go to 4.7.1.

- ☐ Yes
- ☐ No

4.7.1. If not, did the appraisal district provide compensation for staff to acquire private medical health coverage?

☐ Yes

☐ No

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5. Appraisal Related Functions

5.1. State the total number of parcels appraised by the appraisal district.

Of the total number of parcels appraised by the appraisal district, state the number of parcels appraised for each of the following:

5.1.1. Real property

5.1.2. Minerals

5.1.3. Business personal property

5.2. Did the appraisal district have a contract for appraisal services in 2015?

If yes, go to next; if no, go to 5.5.

☐ Yes

☐ No

5.3. How much did the appraisal district spend in 2015 for contracted appraisal services?

5.4. What percentage of the total appraised value in the appraisal district was appraised by the contracted appraisal firm(s) in 2015?

5.5. Which property categories did the appraisal firm(s) appraise in 2015 on behalf of the appraisal district (check all that apply)?

- | | |
|--|--|
| <input type="checkbox"/> A. Single-Family Residential | <input type="checkbox"/> G1. Oil, Gas and Minerals |
| <input type="checkbox"/> B. Multi-Family Residential | <input type="checkbox"/> J. Utilities |
| <input type="checkbox"/> C. Vacant Lots | <input type="checkbox"/> L1. Commercial Personal |
| <input type="checkbox"/> D1. Qualified Open-Space Land | <input type="checkbox"/> L2. Industrial Personal |
| <input type="checkbox"/> D2. Real Farm and Ranch Improvements | <input type="checkbox"/> M. Other Personal |
| <input type="checkbox"/> E. Non-qualified Rural Land and Improvements on that Land | <input type="checkbox"/> O. Residential Inventory |
| <input type="checkbox"/> F1. Commercial Real | <input type="checkbox"/> S. Special Inventory |
| <input type="checkbox"/> F2. Industrial Real | |

5.6. Did the appraisal district have a computer assisted mass appraisal (CAMA) system in 2015?

- ☐ Yes
- ☐ No

*** 5.6.1. If yes, how much was budgeted for the system in 2015? If nothing was budgeted, enter "0." Do not leave blank.**

5.7. Did the appraisal district have a geographic information system (GIS) in 2015?

- ☐ Yes
- ☐ No

*** 5.7.1. If yes, how much was budgeted for the system in 2015? If nothing was budgeted, enter "0." Do not leave blank.**

5.8. Did the appraisal district use aerial technology systems, such as Pictometry, in 2015?

- ☐ Yes
- ☐ No

*** 5.8.1. If yes, how much was budgeted for the system in 2015? If nothing was budgeted, enter "0." Do not leave blank.**

5.9. Did the appraisal district engage in reappraisal activities required by Tax Code Section 25.18 in 2015? If yes, go to next; if no, go to 5.10.

- ☐ Yes
- ☐ No

5.9.1. If yes, what percentage of real property parcels were inspected?

5.9.2. If yes, was a market analysis conducted to identify market areas and property characteristics in each market area?

- ☐ Yes
- ☐ No

5.9.3. If yes, were the appraisal models for reappraised property categories adjusted?

- ☐ Yes
- ☐ No

5.9.4. If yes, for which property categories were the appraised values reviewed (check all that apply).

- | | |
|--|---|
| <input type="checkbox"/> A. Single-Family Residential | <input type="checkbox"/> G1. Oil, Gas and Mineral |
| <input type="checkbox"/> B. Multi-Family Residential | <input type="checkbox"/> J. Utilities |
| <input type="checkbox"/> C. Vacant Lots | <input type="checkbox"/> L1. Commercial Personal |
| <input type="checkbox"/> D1. Qualified Open-Space Land | <input type="checkbox"/> L2. Industrial Personal |
| <input type="checkbox"/> D2. Real Farm and Ranch Improvements | <input type="checkbox"/> M. Other Personal |
| <input type="checkbox"/> E. Non-qualified Rural Land and Improvements on that Land | <input type="checkbox"/> O. Residential Inventory |
| <input type="checkbox"/> F.1. Commercial Real | <input type="checkbox"/> S. Special Inventory |
| <input type="checkbox"/> F.2. Industrial Real | |

State the total market value (not the taxable value) certified for 2015 for the following property categories:

5.10. Single-Family Residential

5.10.1. Multi-Family Residential

5.10.2. Vacant Lots

5.10.3. Qualified Open-Space Land

5.10.4. Commercial Real

5.10.5. Commercial Personal

5.10.6. Utilities

5.10.7. Oil and Gas

5.10.8. Industrial Real

5.10.9. Industrial Personal

5.10.10. All Other Categories

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6. Exemptions

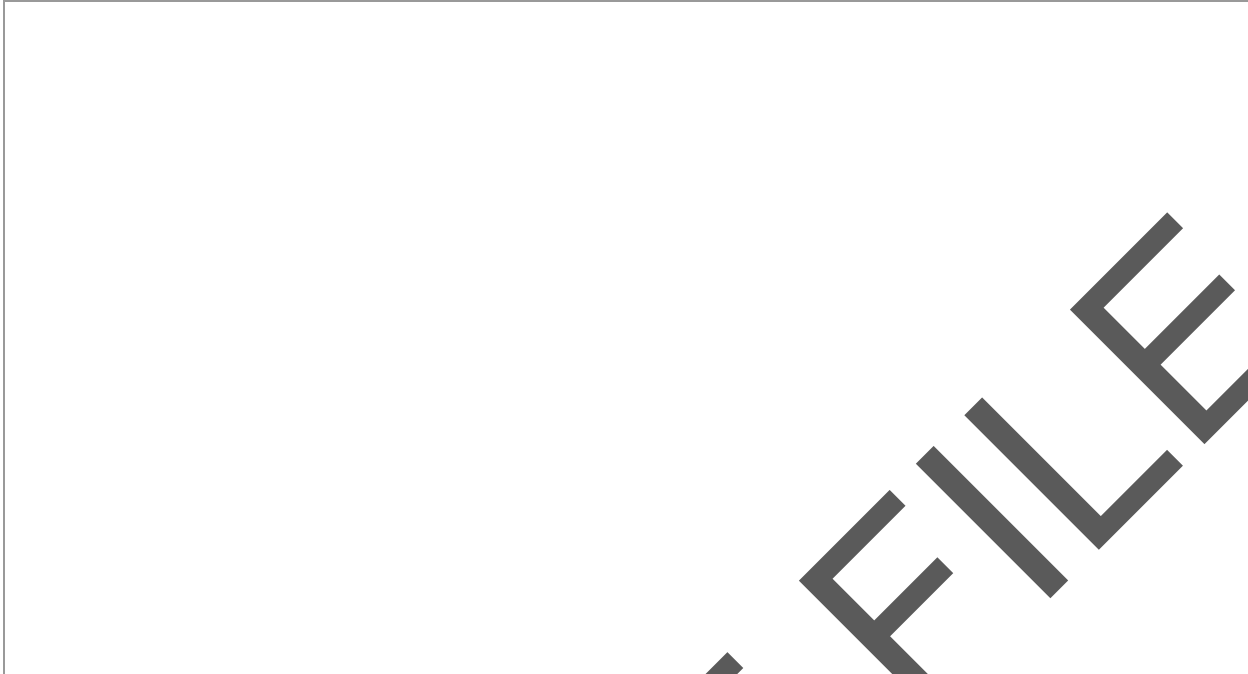
6.1. List the taxing units in the appraisal district that levied a property tax on non-income producing personal property as authorized by Tax Code Section 11.14 in 2015.

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6.2. List the cities in the appraisal district that levied a property tax on leased vehicles used primarily for personal purposes as authorized by Tax Code Section 11.252 in 2015. Do not include other taxing units.

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6.3. List the junior college districts in the appraisal district that limited the property tax for homeowners age 65 or older or disabled eligible as authorized by Tax Code Section 11.261 in 2015. Do not include other taxing units.



6.4. List the special districts in the appraisal district that offered a Freeport exemption in 2015 as authorized by Tax Code Section 11.251. Do not include school districts, counties or cities.



6.5. List the special districts in the appraisal district that offered a goods-in-transit exemption as authorized by Tax Code Section 11.253 in 2015. Do not include school districts, counties or cities.



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7. Assessment and Collections

* 7.1. If the appraisal district collected taxes in 2015, for how many taxing units? Enter "0" if collections are not handled by the appraisal district. Do not leave blank.

7.1.1. If applicable, list taxing units for which the appraisal district collected taxes in 2015.

7.2. If the appraisal district collected taxes in 2015, how many FTEs assigned to the collections function held either of the Registered Texas Assessor-Collector (RTA) or the Registered Texas Collector (RTC) designations?

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8. Appraisal Review Board

8.1. How many new and returning members were appointed to the ARB in 2015?

* 8.2. How many auxiliary ARB members were appointed in 2015, as authorized by Tax Code Section 6.414? If no appointments were made, enter "0." Do not leave blank.

8.3. How many days did the ARB (including panels) holding hearings in 2015?

8.4. How much was budgeted for ARB operations in 2015, including the budgeted amounts for legal counsel, training and other expenses?

What were the per diem rates paid to ARB members in 2015?

8.4.1. Lowest

8.4.2. Median

8.4.3. Highest

8.5. Did the ARB have an attorney to advise it on questions regarding protest hearings and other matters?

☐ Yes

☐ No

8.6. Did the ARB retain an appraiser certified by the Texas Appraiser Licensing and Certification Board to instruct ARB members on valuation methodology?

☐ Yes

☐ No

DO NOT FILE

9. Protests

The questions in this section request data related to protests filed for the 2015 tax year, unless otherwise specified.

9.1. How many protests to the ARB were filed in 2015?

Of the total number of protests filed in 2015, how many were filed for each of the following categories?

9.1.1. Single-Family Residential

9.1.2. Multi-Family Residential

9.1.3. Commercial Real

9.1.4. Commercial Personal

9.1.5. Industrial Real

9.1.6. Industrial Personal

9.1.7. Utilities

9.1.8. Oil and Gas

9.1.9. All other property categories

9.2. Of the total number of protests filed in 2015, how many were filed by persons designated as agents?

9.3. Of the total number of protests filed in 2015, how many involved the same property that was the subject of a protest in 2014?

9.3.1. Of the total number of protests filed in 2015, how many involved the same property that was the subject of a protest in both 2013 and 2014?

9.4. State the total amount of appraised value noticed for all protests filed for 2015.

Of the total amount of appraised value noticed for all protests filed for 2015, state the amount of appraised value in each of the following categories:

9.4.1. Single-Family Residential

9.4.2. Multi-Family Residential

9.4.3. Commercial Real

9.4.4. Commercial Personal

9.4.5. Industrial Real

9.4.6. Industrial Personal

9.4.7. Utilities

9.4.8. Oil and Gas

9.4.9. All other property categories

9.5. How many 2015 protests were scheduled for hearings before the ARB or panels?

9.5.1. Of the total number of ARB hearings scheduled in 2015, state the number of hearings at which a property owner or his or her representative appeared in person.

9.5.2. Of the total number of ARB hearings scheduled for 2015, state the number of hearings at which a property owner or his or her representative appeared by affidavit.

9.5.3. Of the total number of ARB hearings scheduled for 2015, state the number of hearings for which no one appeared in person or filed an affidavit on behalf of the property owner.

9.6. Did the appraisal district offer an informal process (that is, through meetings, teleconferences or online with appraisal district staff) to resolve concerns, inquiries or protests filed in 2015? If yes, go to next; if no, go to 9.10.

☐ Yes

☐ No

9.7. Of the total number of concerns, inquiries or protests filed in 2015, how many were resolved through an informal process and did not reach the ARB? (This total should match the combined total for 9.7.1 and 9.7.2; include those resolved without a value reduction and those with a value reduction.)

Of the total number of concerns, inquiries or protests resolved through the informal process in 2015, state the number resolved in each of the following categories:

9.7.1. Single-Family Residential

9.7.2. All other categories

9.8. Of the total number of concerns, inquiries or protests resolved through the informal process in 2015, how many resulted in a reduction in value? (This total should match the combined total for 9.8.1 and 9.8.2.)

Of the total number of concerns, inquiries or protests resolved through the informal process in 2015, state the number that resulted in a reduction in value in each of the following categories:

9.8.1. Single-Family Residential

9.8.2. All other categories

9.9. State the total amount of value reduction that resulted from concerns, inquiries or protests resolved through the informal process in 2015 (exclude value reductions resulting from exemptions or special appraisal determinations). (This total should match the combined total amount for 9.9.1 and 9.9.2.)

Of the total number of value reduction that resulted from concerns, inquiries or protests resolved through the informal process in 2015 (exclude value reductions resulting from exemptions or special appraisal determinations), state the total value reduction for each of the following categories:

9.9.1. Single-Family Residential

9.9.2. All other categories

9.10. State the total number of protests filed in 2015 that resulted in a written ARB determination. (This total should match the combined total for 9.10.1 and 9.10.2.)

Of the total number of protests which resulted in written ARB determinations, state how many resulted in written determinations in the following categories:

9.10.1. Single-Family Residential

9.10.2. All other categories

9.10.3. Of the total number of protests which resulted in written ARB determinations in 2015, state the total number that resulted in a reduction in value (exclude value reductions resulting from exemptions or special appraisal determinations). (This total should match the combined total for 9.10.4 and 9.10.5.)

Of the total number of written ARB determinations that resulted in a reduction in value (exclude value reductions resulting from exemptions or special appraisal) in 2015, state how many resulted in a reduction in value in the following categories:

9.10.4. Single-Family Residential

9.10.5. All other categories

9.10.6. State the total amount of value reduction that resulted from all ARB determinations in 2015 (exclude value reductions resulting from exemptions and special appraisal determinations). (This total should match the combined total for 9.10.7 and 9.10.8.)

Of the total amount of value reduction from all ARB determinations in 2015 (exclude value reductions resulting from exemptions and special appraisal determinations), state the total value reduction in each of the following categories:

9.10.7. Single-Family Residential

9.10.8. All other categories

9.11. State the total number of ARB determinations appealed to arbitration in 2015.

9.12. State the total number of ARB determinations appealed to the State Office of Administrative Hearings (SOAH) in 2015.

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10. Litigation

The questions in this section request data related to lawsuits filed for the 2015 tax year, unless otherwise specified. Please respond with the number of lawsuits filed and not the number of parcels involved.

10.1. How many total lawsuits were filed regarding ARB determinations in 2015?

Of the total number of lawsuits filed for 2015 ARB determinations, how many were filed in each of the following property categories?

10.1.1. Single-Family Residential

10.1.2. Multi-Family Residential

10.1.3. Commercial Real

10.1.4. Commercial Personal

10.1.5. Industrial Real

10.1.6. Industrial Personal

10.1.7. Utilities

10.1.8. Oil and Gas

10.1.9. All other property categories

10.2. Of the total number of lawsuits filed for 2015 ARB determinations, how many involved the same property that was the subject of a lawsuit based on a ARB determination in 2014?

10.2.1. Of the total number of lawsuits filed for 2015 ARB determinations, how many involved the same property that was the subject of a lawsuit based on the ARB determination in both 2013 and 2014?

Of the total number of lawsuits filed for 2015 ARB determinations, state the number in which the following issues were raised:

10.3. Appraised value exceeds market value only (Tax Code Section 42.25)

10.3.1. Appraised value is unequal compared with other properties only (Tax Code Section 42.26)

10.3.2. Both that the appraised value exceeds market value (Tax Code Section 42.25) and that the appraised value is unequal compared with other properties (Tax Code Section 42.26)

10.4. State the total of certified property value, as determined by the ARB, involved in all of those lawsuits filed regarding ARB determinations in 2015.

Of the total amount of certified property value involved in lawsuits filed in 2015, state the amount of value for each of the following property categories:

10.4.1. Single-Family Residential

10.4.2. Multi-Family Residential

10.4.3. Commercial Real

10.4.4. Commercial Personal

10.4.5. Industrial Real

10.4.6. Industrial Personal

10.4.7. Utilities

10.4.8. Oil and Gas

10.4.9. All other property categories

10.5. State the total number of lawsuits involving protested value (not exemption or special appraisal qualifications) filed in any year regarding ARB determinations that were concluded or resolved in 2015.

Of the total number of lawsuits concluded or resolved in 2015, state the total number resolved by each of the following dispositions:

10.5.1. Agreed judgment

10.5.2. Court judgment or jury verdict

10.5.3. Nonsuit

10.5.4. Other (e.g., dismissal for want of prosecution, etc.)

10.6. State the total amount of appraised value, as determined by the ARB, involved in lawsuits concluded or resolved in 2015 involving protested value (not exemption or special appraisal qualification). This total may include lawsuits involving tax years prior to 2015.

10.7. What was the total reduction in value resulting from lawsuits concluded or resolved in 2015 involving protested value (not exemption or special appraisal qualifications)? This total may include lawsuits involving tax years prior to 2015.

Of those lawsuits which were concluded or resolved in 2015 involving protested value (not exemption or special appraisal qualification), state the total reduction in value in each of the following property categories:

10.7.1. Single-Family Residential

10.7.2. Multi-Family Residential

10.7.3. Commercial Real

10.7.4. Commercial Personal

10.7.5. Industrial Real

10.7.6. Industrial Personal

10.7.7. Utilities

10.7.8. Oil and Gas

10.8. What is the total amount paid to property owners in 2015 for attorney fees awarded by court order or agreement?

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